

Exhibit 11

From: Skwara, Steven [Steven.Skwara@bcbsma.com]
Sent: Tuesday, January 10, 2006 9:02 AM
To: Mizell, Nick P. (SHB)
Subject: Employee Lists associated with BCBSMA disengagement as Medicare carrier

Nick, attached please find the lists of employees who worked for BCBSMA's Medicare carrier business prior to the disengagement. They have been designated "Confidential" under the protective order (as amended) in the AWP litigation. These lists may not correspond precisely to the list of who NHIC and the Medicare A carrier ultimately hired, but we believe that a substantial number of the employees on these lists were hired by the new Medicare contractors.

Also, we continue to review the additional questions that you raised, but indications are that we do not have any further information about the archived documents other than that previously provided. Again, it is my understanding that NHIC took over all aspects of the Medicare B business, including possession of operational documents.

Steven E. Skwara
Associate General Counsel
Blue Cross and Blue Shield of Massachusetts, Inc.
401 Park Dr.
Boston, MA 02215
Tel.: 617/246-3531
Fax: 617/246-3550

This message is a PRIVATE communication.

If you are not the intended recipient, please do not read, copy, or use it, and do not disclose it to others. Please notify the sender of the delivery error by replying to this message, and then delete it from your system. Thank you.

2/28/2006